## ABSTRACT OF THE DISCLOSURE

When forces given in the processes of machining in the cross direction and machining for forming a groove are adjusted and the machining is repeatedly conducted by a plurality of times, the valve engaging portion (10) is machined, and the metal flow (30) formed between the valve guide walls (28, 29) and the connecting wall (8) is prevented from being cut off. Therefore, the rigidity of the valve engaging portion (10) can be ensured, and the 10 quality of the rocker arm (1) can be stabilized.